



Lynchburg's government makes payments for service and transfers funds from the General Fund to other operating units and agencies of the City. Transfers include payments from the General Fund to other funds as a subsidiary or payment for services. These operating units, agencies of the City and other funds include:

	Actual FY 2003	Adopted FY 2004	Requested FY 2005	Manager's Proposed FY 2005	Adopted FY 2005
BUDGET SUMMARY					
Transfers					
Airport Fund	\$577,933	\$528,981	\$572,100	\$528,981	\$528,981
City/Federal/State Aid Fund (Matching Funds)	0	125,394	125,394	125,394	111,878
City/Federal/State Aid for Emergency Medical Services	17,984	0	0	0	0
City/Federal/State Aid Fund for LLEBG 8430	12,665	0	0	0	0
Fleet Replacement	623,000	626,589	1,057,000	857,000	857,000
Schools Operations	27,025,411	27,996,011	33,234,207	31,000,721	29,027,293
Self Insurance Fund *	477,635	476,695	559,101	559,101	0
Solid Waste Fund	732,529	732,529	732,529	732,529	732,529
Stadium Fund	0	196,511	196,511	196,511	196,511
Technology Fund	611,757	314,173	347,701	347,701	347,701
Total Transfers	\$30,078,914	\$30,996,883	\$36,824,543	\$34,347,938	\$31,801,893
Non-Departmental					
Compensation Plan Adjustment	\$0	\$13,844	\$0	\$150,000	\$150,000
Employee Benefits					
<i>Workers' Compensation</i>	496,024	550,000	593,000	593,000	593,000
<i>Retiree Benefits</i>	957,401	1,205,232	1,367,808	1,222,808	1,222,808
<i>Unemployment Compensation</i>	122,346	100,000	125,000	125,000	125,000
<i>Other Employment Benefits</i>	7,744	5,700	19,300	4,200	4,907
<i>Employee URS Retirement</i>	0	0	465,384	359,384	359,384
<i>Salary Adjustment based on Council 2% Allowance</i>	0	0	0	0	918,492
<i>HB599 Revenue Dedicated to Public Safety</i>	0	0	0	0	236,356
Employee Programs	0	63,700	59,625	59,625	59,625
Enterprise Zone	(2,653)	0	0	0	0
Reduction in Work Force	0	0	0	(750,000)	(750,000)
Chart of Accounts	31,903	0	0	0	0
Indigent Hospitalization Program	27,265	25,696	25,696	25,696	26,855
Lynchburg Health Department	716,378	730,490	730,490	730,490	730,490
Managed Vacancy Program	0	(809,000)	(809,000)	(415,000)	(415,000)
Solid Waste Fund Payment	168,617	0	0	0	0
Water Fund Payment	306,052	306,052	318,414	318,414	318,414
Total Non-Departmental	\$2,831,077	\$2,191,714	\$2,895,717	\$2,423,617	\$3,580,331
Total Transfers and Non-Departmental	\$32,909,991	\$33,188,597	\$39,720,260	\$36,771,555	\$35,382,224

* In previous years, funding for self insurance expenditures was reported as a transfer from the General Fund to the Risk Management Fund. Beginning in FY 2005, self insurance expenditures will be accounted for in the General Fund to better reflect cost allocation in compliance to GASB 34 regulations.



TRANSFERS

Airport Fund : Transfer from the General Fund to the Airport Fund to support this activity.

City/Federal/State Aid Fund (Matching Funds): Amounts appropriated from the General Fund transferred to this fund for matching funds for State and Federal grants.

Fleet Replacement : For the Fleet Services Fund for vehicle replacement.

Schools : Operations.

Self-insurance Fund : Amount transferred to the Self-insurance Fund for insurance payments for the City.

Solid Waste Management Fund : Transfer to Solid Waste Management Fund for Solid Waste collection.

Stadium Fund : Transfer to Stadium Fund for renovation and operations of baseball stadium.

Technology Fund : Funding from revenue generated by partnership with Ntelos.

NON-DEPARTMENTAL

Chart of Accounts: Funding for the redesign of the City's Chart of Accounts and design and implementation of the Project/Grant Accounting module in the financial system.

Compensation plan adjustment: Amount set aside for employee compensation adjustments.

Employee Benefits: Workers compensation, retiree health benefit and other benefit payments as required by the fringe benefit program.

Employee Programs: Funding for Tuition Assistance, Employee Awards and Recognition, Employee Assistance Program, Retirement Recognition and Take Your Kids to Work Day.

Enterprise Zone: The local match for a program established in 1982 by the Virginia General Assembly to assist business development and expansion in specially targeted, economically depressed areas by offering businesses located within these selected areas (enterprise zones) a package of state and local incentives. The program stimulates private investment and creates jobs. It encourages new business activity by providing state and local tax relief and grants, local regulatory flexibility, and local infrastructure development.

Indigent Hospitalization: The local match amount for the Virginia Department of Medical Assistance.

Lynchburg Health Department: The local match for the Central Virginia Health District of the Commonwealth of Virginia Department of Health. The Central Virginia Health District serves the Counties of Amherst, Appomattox, Bedford and Campbell and the City of Lynchburg.

Managed Vacancy Program: Budgeting for vacant City positions.

Reduction in Workforce: Proposed funding to eliminate 25 positions at an average cost of \$30,000.

Solid Waste Management Fund Payments: Includes the cost of disposing of on-street debris.

Water Fund Payment: Transfer to the Water Fund for City's fire hydrant use.